

Executive for Personnel and Administration

12 December 1946

Assistant Chief, Finance Division

Appointments for Retired Officers

1. Supplementary to my memorandum of 11 December, there is quoted as follows the pertinent provision of Public Law 600 with respect to the possibility of employment of a person on a WOC basis while receiving retired pay.

"----persons serving without compensation----may be allowed, while away from their homes or regular places of business, transportation in accordance with said regulations and said Act of February 14, 1931, as so amended, and not to exceed \$10.00 per diem en route and at place of such service or employment----"

(underscoring supplied)

2. Attention is specifically directed to the need for an employee in a WOC category to continuously establish the fact that his place of "service" and his place of residence or business are not one and the same. While the \$10.00 per diem is not normally subject to taxation, there is for consideration the possibility of the taxing authorities raising some question as to the possible supplementation of their income in the event that the WOC employment was of a continuing nature.

3. In view of the numerous questions which might arise, it is suggested that before any commitment is made with respect to the employment of a person on a WOC \$10.00 per diem basis the matter be discussed with representatives of the Personnel and Finance Divisions, and the General Counsel.

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cc: Mr. Saunders

Mr. Houston

Mr.

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Assistant Chief
Finance Division

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